

Please amend the subject application as follows:

**IN THE CLAIMS:**

Please cancel claims 7, 16, 21 and 23-35 and accept amended claims 1 and 10 and new claims 36-51 as follows:

1. (currently amended) A panel for a liquid crystal display, comprising:

a substrate; and

at least one spacer formed over the substrate, the at least one spacer having a tapered shape with an inclination angle in the range of about 20-about 70 degrees and a height in the range of about 2.5-about 5.0 microns, and a compression deformation equal to or larger than about 0.40 microns in response to about 5 gf.

2. (original) The panel of claim 1, further comprising:

at least one gate line;

at least one data line that crosses the at least one gate line;

at least one thin film transistor electrically connected to the at least one gate line and the at least one data line; and

at least one pixel electrode electrically connected to the at least one thin film transistor.

3. (original) The panel of claim 2, wherein the at least one spacer is located directly over the at least one data line.

4. (original) The panel of claim 3, further comprising a passivation layer formed over the at least one data line.

5. (original) The panel of claim 4, wherein the at least one spacer is formed over the passivation layer.

6. (original) The panel of claim 5, wherein the at least one spacer has a contact area with the passivation layer in the range of about 600 to about 1,000 square microns.

7. (canceled)

8. (original) The panel of claim 1, wherein the at least one spacer comprises a plurality of spacers, and the concentration of the plurality of spacers throughout the panel is about 250 to about 450/cm<sup>2</sup>.

9. (original) The panel of claim 1, further comprising:  
at least one color filter; and  
a common electrode formed over the at least one color filter.

10. (currently amended) A liquid crystal display, comprising:  
a first panel;  
a second panel disposed opposite the first panel;

at least one spacer disposed between the first panel and the second panel, the spacer having a tapered shape with an inclination angle in the range of about 20 - about 70 degrees and a height in the range of about 2.5-about 5.0 microns, and a compression deformation equal to or larger than about 0.40 microns in response to about 5 gf.

11. (original) The liquid crystal display of claim 10, further comprising:

a liquid crystal layer disposed between the first panel and the second panel.

12. (original) The liquid crystal display of claim 10, wherein the first panel comprises:

at least one gate line;

at least one data line that crosses the at least one gate line;

at least one thin film transistor electrically connected to the at least one gate line and the at least one data line; and

at least one pixel electrode electrically connected to the at least one thin film transistor.

13. (original) The liquid crystal display of claim 12, wherein the at least one spacer is disposed directly over the at least one data line.

14. (original) The liquid crystal display of claim 13, wherein the first panel further comprises a passivation layer formed over the at least one data line.

15. (original) The liquid crystal display of claim 14, wherein the at least one spacer is formed over the passivation layer.

16. (canceled)

17. (original) The liquid crystal display of claim 10, wherein the at least one spacer comprises a plurality of spacers, and the concentration of the plurality of spacers throughout the liquid crystal panel is about 250 to about 450/cm<sup>2</sup>.

18. (original) The liquid crystal display of claim 12, wherein the second panel comprises:

a substrate;

a black matrix formed over the substrate, the black matrix having at least one opening facing the at least one pixel electrode of the first panel;

at least one color filter formed in the at least one opening of the black matrix; and

a common electrode formed over the at least one color filter.

19. (original) The liquid crystal display of claim 10, wherein the at least one spacer has a first end in contact with the first panel and a second end in contact with the second panel.

20. (original) The liquid crystal display of claim 19, wherein the first end of the at

least one spacer has a larger surface area than that of the second end of the at least one spacer.

21. (canceled)

22. (original) The liquid crystal display of claim 19, wherein the first end and the second end of the at least one spacer has a contact area with a respective panel in the range of about 600 to about 1,000 square microns.

23. - 35. (canceled)

36. (New) A panel for a liquid crystal display, comprising:

at least one gate line;

at least one data line that crosses the at least one gate line;

at least one thin film transistor electrically connected to the at least one gate line and the at least one data line; and

at least one pixel electrode electrically connected to the at least one thin film transistor.

at least one spacer formed over the thin film transistor, the at least one spacer having a tapered shape with an inclination angle in the range of about 20 – about 70 degrees and a height in the range of about 2.5 – about 5.0 microns.

37. (New) The panel of claim 36, further comprising a passivation layer formed over the at least one data line.

38. (New) The panel of claim 37, wherein the at least one spacer is formed over the passivation layer.

39. (New) The panel of claim 38, wherein the at least one spacer has a contact area with the passivation layer in the range of about 600 to about 1,000 square microns.

40. (New) The panel of claim 36, wherein the at least one spacer has a compression deformation equal to or larger than about 0.40 microns in response to about 5 gf.

41. (New) The panel of claim 36, wherein the at least one spacer comprises a plurality of spacers, and the concentration of the plurality of spacers throughout the panel is about 250 to about 450/cm<sup>2</sup>.

42. (New) A liquid crystal display, comprising:

a first panel include at least one gate line, at least one data line that crosses the at least one gate line, at least one thin film transistor electrically connected to the at least one gate line and the at least one data line, and at least one pixel electrode electrically connected to the at least one thin film transistor;

a second panel disposed opposite the first panel;

at least one spacer disposed between the first panel and the second panel, the spacer having a tapered shape with an inclination angle in the range of about 20 – about 70 degrees and a height in the range of about 2.5 – about 5.0 microns, and overlapping the thin film transistor.

43. (New) The liquid crystal display of claim 42, further comprising:

a liquid crystal layer disposed between the first panel and the second panel.

44. (New) The liquid crystal display of claim 42, wherein the first panel further comprises a passivation layer formed over the at least thin film transistor.

45. (New) The liquid crystal display of claim 44, wherein the at least one spacer is formed over the passivation layer.

46. (New) The liquid crystal display of claim 42, wherein the at least one spacer has a compression deformation equal to or larger than about 0.40 microns in response to about 5 gf.

47. (New) The liquid crystal display of claim 42, wherein the at least one spacer comprises a plurality of spacers, and the concentration of the plurality of spacers throughout the liquid crystal panel is about 250 to about 450/cm<sup>2</sup>.

48. (New) The liquid crystal display of claim 42, wherein the second panel comprises:

a substrate;

a black matrix formed over the substrate, the black matrix having at least one opening facing the at least one pixel electrode of the first panel;

at least one color filter formed in the at least one opening of the black matrix;

and

a common electrode formed over the at least one color filter.

49. (New) The liquid crystal display of claim 42, wherein the at least one spacer has a first end in contact with the first panel and a second end in contact with the second panel.

50. (New) The liquid crystal display of claim 49, wherein the first end of the at least one spacer has a larger surface area than that of the second end of the at least one spacer.

51. (New) The liquid crystal display of claim 49, wherein the first end and the second end of the at least one spacer has a contact area with a respective panel in the range of about 600 to about 1,000 square microns.